



*S. 1768*

## Acts & Laws,

Passed by the Great and General Court or Assembly, of the Province of Massachusetts-Bay, in New-England, begun and held at Boston, the Twenty-seventh Day of May, 1767, and continued by several Prorogations to Wednesday the 30th of December following, and then met.



### CHAP. I.

#### An Act for Granting unto His Majesty several Rates and Duties of Impost and Tunnage of Shipping.

**W**E His Majesty's most dutiful and loyal Subjects the Representatives of the Province of the Massachusetts-Bay in New-England, being desirous of lessening the publick Debts, have cheerfully and unanimously given and granted; and do give and grant to His Most Excellent Majesty, for the Service of this Province, as they shall hereafter apply it, the several Duties of Impost upon all Liquors, Wares, Goods and Merchandize, that shall be imported into this Province, and Tunnage of Shipping, hereafter mentioned; and pray that it may be enacted;

Preamble.

And be it accordingly enacted by the Governor, Council and House of Representatives, That from and after the Twenty-fourth Day of March, One thousand seven hundred and sixty-eight, to the Twenty-fifth Day of March, One thousand seven hundred and sixty-nine, there shall be paid by the Importers of all Wines, Rum and other Liquors, Goods, Wares and Merchandize, that shall be imported into this Province by any of the Inhabitants thereof, (except what is by this Act hereafter exempted) the several Duties of Impost following, viz.

Impost to be paid from 24 March 1768, to 25 March, 1769.

For every Pipe of Wine of every Sort, Five Skillings.

For every Hoghead of Rum, containing One hundred Gallons

Rates of Impost.

Eight Skillings.

For every Hoghead of Tobacco, Ten Skillings.

5 E

And



## Duties of Impost and Tunnage of Shipping.

Impost for  
Goods, Mer-  
chandize, &c.

And for all other Commodities, Goods or Merchandize not mentioned or not excepted, *Four Pence* for every *Twenty Shillings* Value; excepting such Goods and Merchandize the Produce of *Great-Britain*, and also foreign Goods and Merchandize imported from *Great-Britain*, either directly or through the Channel of any of his Majesty's Colonies: Provided such foreign Goods and Merchandize have paid the Duties required by Act of Parliament.

And for any of the Liquors, Goods, Wares and Merchandize that shall be imported in this Province, by any of the Inhabitants of the other Provinces or Colonies on this Continent, or of the English *West-India* Islands, in any Ship or Vessel to them belonging, on the proper Account of any of the said Inhabitants of said Provinces, Colonies, or Islands, there shall be paid by the Importers the several Duties of Impost following, viz.

for Liquors,  
Goods, &c.  
belonging to  
Inhabitants of  
of other Pro-  
vinces.

For every Pipe of Wine of every Sort, *Ten Shillings*.

For every Hoghead of Rum, containing One hundred Gallons, *Sixteen Shillings*.

For every Hoghead of Sugar, *Eight Pence*.

For every Hoghead of Molasses, *Eight Pence*.

For every Hoghead of Tobacco, *Twenty Shillings*.

And for all other Commodities, Goods and Merchandize not mentioned or not excepted, *Eight Pence* for every *Twenty Shillings* Value.

Proviso.

*Provided always*, That every Thing which is the Growth or Produce of the Provinces or Colonies aforesaid, (Tobacco excepted,) and all Provisions, Salt, Cotton-Wool, Bar and Pig-Iron, Mahogany, Braziletto, Black-Walnut, Lignum-Vitæ, Red-Cedar, Log-Wood, Hemp, Raw Skins and Hides, and also all Prize Goods brought into and condemned in this Province, are, and shall be exempted from every the Rates and Duties aforesaid.

Masters of  
Vessels to  
make Report  
within 48  
Hours after  
Arrival, and  
deliver a Ma-  
nifest to the  
Commissioner.

*And be it further enacted*, That the Master of every Ship or Vessel coming into this Province from any other Place, shall within Forty-eight Hours after his Arrival in any Port or Harbour, and before Bulk is broken, make Report, and deliver a Manifest in Writing under his Hand, to the Commissioner of Impost that is or shall be appointed by this Province, of the Contents or Loading of such Ship or Vessel, therein particularly expressing the Species, Kind and Quantities of all Wines, Liquors, Goods, Wares and Merchandize imported in any such Ship or Vessel, with the Marks and Numbers thereof, and to whom the same are consigned, and make Oath before the Commissioner, that the same Manifest contains a just and true Account of all the Lading taken on board and imported in such Ship or Vessel, so far as he knows or believes; and that if he knows of any more Wines, Liquors, Goods, Wares or Merchandize laden on board such Ship or Vessel, and imported therein, he shall forthwith make Report thereof to the Commissioner aforesaid, and cause the same to be added to his Manifest.

To forfeit in  
case of break-  
ing Bulk.

*And be it further enacted*, That if the Master of any Ship or Vessel shall break Bulk, or suffer any of the Wines, Liquors, Goods, Wares and Merchandize, imported in such Ship or Vessel, to be unladen before Report and Entry thereof be made, as aforesaid, he shall forfeit the Sum of *One Hundred Pounds*.

*And*



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And be it further enacted, That all Merchants and other Persons, being Owners of any Wines, Liquors, Goods, Wares or Merchandize imported into this Province (for which any of the Rates or Duties aforesaid are payable) or having the same consigned to them shall make Entry thereof with the Commissioner aforesaid, and produce an Invoice of all such Goods as pay *ad Valorem*; and make Oath before him in the Form following, viz.

Invoice to be produced.

**Y**OU A. B. do swear, that the Entry of Goods and Merchandize by you made, and the Value thereof annexed, is Bona Fide according to your best Skill and Judgment, agreeable to the Price Current or the Market Price of the said Goods. So help you GOD.

Oath:

Which Oath the Commissioner or Receiver appointed in Consequence of this Act, is hereby impowered and directed to administer.

AND the Owners aforesaid shall pay the said Commissioner, or give Security to pay, the Duty of Impost by this Act required, before such Wines, Liquors, Goods, Wares, or Merchandize be landed or taken out of the Vessel in which the same shall be imported: And no Wines, Liquors, Goods, Wares or Merchandize, that by this Act are liable to pay Impost or Duty, shall be landed on any Wharf, or in any Warehouse or other Place, but in the Day-time only, unless in the Presence or with the Consent of the Commissioner or Receiver, on Pain of forfeiting all such Wines, Liquors, Goods, Wares and Merchandize, and the Lighter, Boat or Vessel out of which the same shall be landed, or put into any Warehouse or other Place. And if any Person or Persons shall not have and produce an Invoice of the Quantities of Rum or other Liquors to him or them consigned, then the Cask wherein the same are, shall be gauged at the Charge of the Importer, that the Contents thereof may be known.

Duties to be paid before Landing.

Provided nevertheless, That the said Commissioner shall be and hereby is allowed to give Credit to such Person or Persons, whose Duty of Impost in one Vessel shall exceed *Six Pounds*; which Credit shall be so limited as that he shall settle and ballance his Accompts with every Person on or before the Twenty-fifth Day of *March*, One thousand seven hundred and sixty-nine; that the said Accompts may be produced to this Court as soon as may be after; and for all Entries where the Impost to be paid doth not exceed *three Shillings*, the said Commissioner shall not demand any thing, and not more than *six Pence* for any other single Entry to what Value soever.

Commissioner allowed to give Credit.

And be it further enacted, That the Importer of all Wines, Liquors, Goods, Wares and Merchandize, from and after the Twenty-fifth Day of *March*, One thousand seven hundred and sixty-eight, and until the Twenty-fifth Day of *March*, One thousand seven hundred and sixty-nine by Land-Carriage or in small Vessels or Boats shall, within Twenty-four Hours after Importation, make Report and deliver a Manifest thereof to the Commissioner aforesaid, or his Depnty, therein particularly expressing the Species, Kind and Quantity of all such Wines, Liquors, Goods, Wares and Merchandize so imported, with the Marks and Numbers thereof, when, how, and by whom brought, and shall make Oath before the said Commissioner, or his Deputy, to the Truth of such Report and Manifest; and shall also pay or secure to be paid, the several Duties aforesaid, by this Act charged, and chargeable upon such

Importer by Land Carriage or in small Vessels to make Report.



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such Wines, Liquors, Goods, Wares and Merchandize, before the same are landed, housed, or put into any Store or Place whatsoever; under the Penalty of *Ten Pounds*.

*And be it further enacted,* That every Merchant or other Person importing any Wines into this Province, shall be allowed *Twelve per cent* for ordinary Leakage, besides extraordinary, provided such Wines shall not have been filled up on board; and that every Hogshead, Butt or Pipe of Wine that hath two Thirds thereof leaked out, shall be accounted for Outs; and the Merchant or Importer shall pay no Duty for the same. And no Master of any Ship or Vessel shall suffer any Wines to be filled up on board, without giving a Certificate of the Quantity so filled up under his Hand, before the landing thereof, to the Commissioner or Receiver of Impost for that Port, on Pain of forfeiting the Sum of *One Hundred Pounds*. And if it may be made to appear, that any Wines imported in any Ship or Vessel, be decayed at the Time of unloading thereof, or in *Twenty Days* afterwards, Oath being made before the Commissioner or Receiver, that the same hath not been landed above that Time, the Duties and Impost paid for such Wines shall be repaid unto the Importer thereof.

*And be it further enacted,* That the Master of every Ship or Vessel importing any Liquors, Wines, Goods, Wares or Merchandize shall be liable to pay the Impost for such and so much thereof contained in his Manifest, as shall not be duly entered, and the Duty paid for the same; by the Person or Persons to whom such Wines, Liquors, Goods, Wares or Merchandize are or shall be consigned. And it shall and may be lawful for the Master of every Ship or other Vessel, to secure and detain in his Hands, at the Owner's Risque, all such Wines, Liquors, Goods, Wares and Merchandize, imported in any Ship or Vessel, until he receives a Certificate from the Commissioner or Receiver of Impost, that the Duty for the same is paid; and until he be repaid his necessary Charges in securing the same; or such Master may deliver such Wines, Liquors, Goods, Wares and Merchandize, as are not entered, unto the Commissioner or Receiver of Impost in such Port, or his Order; who is hereby impowered and directed to receive and keep the same at the Owners Risque until the Impost thereof, with the Charges be paid, or secured to be paid, and then to deliver such Wines, Liquors, Goods, Wares or Merchandize, as such Master shall direct.

*And be it further enacted,* That the Commissioner or Receiver of Impost, in each Port, shall be and hereby is impowered to sue the Master of any Ship or Vessel for the Impost or Duty of so much of the Lading of any Wines, Liquors, Goods, Wares or Merchandize imported therein, according to the Manifest to be by him given upon Oath, aforesaid, as shall remain not entered, and the Duty of Impost therefor not paid, or secured to be paid. And where any Goods, Wares or Merchandize are such that the Value thereof is not known, whereby the Impost to be recovered of the Master for the same cannot be ascertained, the Owner or Person to whom such Goods, Wares or Merchandize are or shall be consigned, shall be summoned to appear as an Evidence at the Court where such Suit for the Impost and the Duty thereof shall be brought, and be there required to make Oath to the Value of such Goods, Wares, or Merchandize.

*And*



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*And be it further enacted,* That the Ship or Vessel, with her Tackle, Apparel and Furniture, the Master of which shall make Default in any Thing by this Act required to be performed by him, shall be liable to answer and make good the Sum or Sums forfeited by such Master according to this Act; for any such Default, as also to make good the Impost or Duty for all Wines, Liquors, Goods, Wares and Merchandize not entered as aforesaid, or for which the Duty of Impost has not been paid; and upon Judgment recovered against such Master, the said Ship or Vessel, with so much of the Tackle or Appurtenances thereof, as shall be sufficient to satisfy the said Judgment, may be taken by Execution for the same. And the Commissioner or Receiver of the Impost is hereby empowered to make Seizure of the said Ship or Vessel, and detain the same under Seizure; until Judgment be given in any Suit to be commenced and prosecuted for any of the said Forfeitures, or for the Duty aforesaid; to the Intent that if Judgment be rendered for the Prosecutor or Informer, such Ship or Vessel and Appurtenances may be exposed to Sale for Satisfaction thereof, as is before provided, unless the Owners or some on their Behalf, for the releasing of such Ship or Vessel from under Seizure or Restraint, shall give sufficient Security to the Commissioner or Receiver of Impost that seized the same, to respond or satisfy the Sum or Value of the Forfeitures and Duties, with the Charges that shall be recovered against the Master thereof, upon such Suit to be brought for the same, as aforesaid; and the Master occasioning such Loss or Damage unto the Owners through his Default or Neglect, shall be liable unto their Action for the same.

Ship, &c. liable to be taken in Execution.

*And be it further enacted,* That the Naval-Officer within any of the Ports of this Province, shall not clear or give Passes to any Master of any Ship or Vessel outward bound, until he shall be certified by the Commissioner or Receiver of Impost, that the Duty and Impost for the Goods last imported in such Ship or Vessel are paid, or secured to be paid.

Naval Officer not to clear Vessels till Impost be paid.

AND the Commissioner or Receiver of Impost is hereby empowered to allow Bills of Store to the Master of any Ship or Vessel importing any Wines or Liquors, for such private Adventures as shall belong to the Master or Seamen of such Ship or Vessel, at the Discretion of the Commissioner or Receiver, not exceeding *Three per cent.* of the Lading, and the Duties payable by this Act for such Wines or Liquors, in such Bills of Stores mentioned and expressed, shall be abated.

Bills of Store to be allowed.

*AND for the more effectual preventing Wines, Rum or other distilled Spirits being brought into this Province, from the neighbouring Governments by Land, or in small Boats or Vessels, or any other Way; and also to prevent Wines, Rum, or other distilled Spirits being first sent out of this Province, and afterwards brought into the Government again, to defraud the Government of the Duties of Impost;*

Preamble.

*Be it enacted,* That the Commissioner and Receiver of the aforesaid Duties of Impost shall, and he is hereby empowered and enjoined, to appoint one or more suitable Person or Persons as his Deputy or Deputies in all such Places of this Province, where it is likely that Wine, Rum, or other distilled Spirits will be brought out of other Governments into this: Which Officers shall have Power to seize the same, unless

Commissioner to appoint Deputies in Places where Wines, Rum &c. may be bro't out of other Governments.



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unless the Owner shall make it appear that the Duty of Impost has been paid therefor, since their being brought into or re-landed into this Government. And such Officer or Officers are impowered also to search in all suspected Places for such Wines, Rum, or other distilled Spirits, brought or re-landed in this Government, where the Duty is not paid as aforesaid, and to seize or secure the same for the Ends and Uses as in this Act is hereafter provided.

*And be it further enacted,* That the Commissioner or his Deputies, shall have Power to administer the several Oaths aforesaid, and search in all suspected Places for all such Wines, Rum, Liquors, Goods, Wares and Merchandize as are brought into this Province, and landed contrary to the true Intent and Meaning of this Act, and to seize the same for the Uses herein after mentioned.

Commissioner  
or Deputy, im-  
powered to  
administer the  
Oaths, and to  
search & seize.

*And be it further enacted,* That there shall be paid by the Master of every Ship or other Vessel coming into any Port or Ports of this Province to trade or traffick, whereof all the Owners are not belonging to this Province ( excepting such Vessels as belong to *Great-Britain*, the Provinces or Colonies of *Pennsylvania*, *West and East-Jersey*, *Connecticut*, *New-York*, *New-Hampshire*, *Rhode-Island*, and *Nova-Scotia*, ) every Voyage such Ship or Vessel doth make, one Pound of good Pistol-Powder, for every Ton such Ship or Vessel is in Burthen ; saving for that Part which is owned in *Great-Britain*, this Province, or any of the Governments aforesaid, (which are hereby exempted) to be paid unto the Commissioner or Receiver of the Duties of Impost, and to be employed for the Ends and Uses aforesaid.

Tunnage of  
Shipping.

*AND* the said Commissioner is hereby impowered to appoint a meet and suitable Person to repair unto and on board any Ship or Vessel, to take the exact Measure and Tunnage thereof, in case he shall suspect the Register of such Ship or Vessel doth not express and set forth the full Burthen of the same, the Charge thereof to be paid by the Owner or Master of said Ship or Vessel before she shall be cleared, in case she appear to be of greater Burthen ; otherwise to be paid by the Commissioner out of the Money received by him for Impost, and shall be allowed him accordingly by the Treasurer in his Accompts. And the Naval-Officer shall not clear any Vessel, until he be certified also by the Commissioner, that the Duty of Tunnage for the same is paid ; or that it is such a Vessel for which none is payable according to this Act.

Vessels to  
be measured  
if suspected.

Drawback for  
Wine, Rum &  
Tea, allowed  
in case.

*And be it further enacted,* That when and so often as any Wine, or Rum, imported into this Province, the aforesaid Duty of Impost upon which shall have been paid agreeable to this Act, shall be re-shipped and exported from this Government to any other Part of the World, that then, and in every such Case, the Exporter of such Wines, or Rum, shall make Oath at the Time of the Shipping, before the Receiver of Impost or his Deputy, That the whole of the Wine, or Rum, so shipped, has *Bona Fide* had the Duty of Impost aforesaid paid on the same ; and shall afterwards produce a Certificate from some Officer of the Customs, that the same has been landed out of this Government, or the Master of the Vessel in which the same shall be exported, shall make Oath before the Commissioner or his Deputy, That the same has been



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been landed and left in some Port out of the Government ; and the Exporter upon producing such Certificate, or upon such Oath of the Master, make Oath, That he verily believes no Part of said Wines, or Rum, has been re-landed in this Province, such Exporter shall be allowed a Drawback from the Receiver of Impost as follows, viz.

For every Pipe of Wine, *Four Shillings.*

For every Hoghead of Rum, *Seven Shillings.*

*Provided always,* That if after the shipping of such Wines, or Rum, to be exported as aforesaid, and giving Security as aforesaid, in order to obtain the Draw-back aforesaid, the Wines, or Rum, so shipped to be exported, or any Part thereof, shall be re-landed in this Province, or brought into the same from any other Province or Colony, that then all such Wine, Rum, so re-landed and brought again into this Province, shall be forfeited, and may be seized by the Commissioner aforesaid or his Deputy.

*Proviso.*

*And be it further enacted,* That there be one fit Person and no more nominated and appointed by this Court as a Commissioner and Receiver of the aforesaid Duties of Impost and Tunnage of Shipping, and for the Inspection, Care and Management of the said Office, and whatever relates thereunto, to receive Commission from the Governor or Commander in Chief for the Time being, with Authority to substitute and appoint a Deputy-Receiver in each Port or other Places besides that in which he resides, and to grant Warrants to such Deputy-Receiver for the said Place ; and to collect and receive the Impost and Tunnage of Shipping as aforesaid, that shall become due within such Port ; and to render the Account thereof, and to pay in the same to the said Commissioner and Receiver ; which said Commissioner and Receiver shall keep fair Books of all Entries and Duties arising by virtue of this Act, also a particular Account of every Vessel, so that the Duties of Impost and Tunnage arising on said Vessel may appear ; and the same to be open at all seasonable Times to the View and Perusal of the Treasurer or Receiver General of this Province, (or any other Person or Persons whom this Court shall appoint) with whom he shall account for all Collections and Payments ; and pay all such Monies as shall be in his Hands as the Treasurer or Receiver-General shall demand it. And the said Commissioner or Receiver, and his Deputy or Deputies, before their entering into Execution of their Office aforesaid, shall be sworn to deal truly and faithfully therein ; and shall attend in said Office from Ten of the Clock in the Forenoon until One of the Clock in the Afternoon. And the said Commissioner or Receiver, for his Labour, Care, and Expences in the said Office, shall have and receive out of the Province Treasury, at the Rate of *Sixty Pounds* per Annum : And his Deputy or Deputies shall receive for their Services such Sums as the Commissioner of Impost, together with the Province Treasurer, shall judge necessary for whatever Sums they shall receive and pay. And the Treasurer is hereby ordered in passing and receiving the said Commissioner's Accounts accordingly to allow the Payment of such Salary or Salaries as aforesaid, to himself and his Deputies.

*Appointment and Duty of the Commissioner.*

*And*



## Duties of Impost and Tunnage of Shipping.

*And be it further enacted,* That all Penalties, Fines, and Forfeitures accruing or arising in Consequence of any Breach of this Act, shall be one Half to his Majesty for the Use of this Province, and the other Half to him or them that shall seize, inform, and sue for the same, by Action of Debt, Presentment or Indictment of the Grand-Jury, in any of his Majesty's Courts of Record, wherein no Effoign, Protection or Wager of Law shall be allowed; the whole Charge of the Prosecution to be taken out of the half belonging to the Informer.

*And be it further enacted,* That from and after the Commencement of this Act, in all Causes wherein any Claimant shall appear, and shall not make good the Claim, the Charges of Prosecution shall be borne and paid by the said Claimer, and not by the Informer.

Disposition of  
Forfeitures.  
  
Charges of  
Prosecution  
how to be paid  
in case.

B O S T O N ; N E W - E N G L A N D ,

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to the Government, 1768.



## Valuation of Rateable Estates.

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## C H A P. II.

## An Act for enquiring into the Rateable Estates of this Province.

*W*HEREAS the Rateable Estates of the several Towns and Districts in this Province, are much altered since the last Valuation: Preamble.

Be it enacted, by the Governor, Council, and House of Representatives, That the Assessors of each Town and District within this Province, chosen for the Year One thousand seven hundred and sixty-eight, shall, on Oath, take and lodge in the Secretary's-Office, by the first Day of June next, a true and perfect List according to their best Skill and Understanding, agreeable to the following List: Assessors to return a List of Rateables into the Secretary's Office by the 1st Day of June.

Number of Polls Rateable: Number of Polls not Rateable: Number of Dwelling-Houses and the annual Worth: Ditto, of Tan-Houses, Slaughter-Houses, and other Working-Houses, and Shops separate from Dwelling-Houses, and their annual Worth: Number of Still-Houses, and the annual Worth: Number of Warehouses, and the annual Worth: Number of superficial Feet of Wharf: Number of Grist-Mills, Fulling-Mills, and Saw-Mills, and the annual Worth: Number of Iron-Works and Furnaces, and their annual Worth: Other Real Estate, and the annual Worth: Servants for Life between fourteen and forty-five Years of Age: An Account of each Person's trading Stock or Goods on hand, paid for, or unpaid for, at home or abroad: Factorage or the Value of Commissions on Merchandize: Tons of Vessels of every kind upwards of ten Tons burthen, to be given in Carpenters Tonnage, at home or abroad: Money that any Person has at Interest more than he or she pays Interest for: Number of Horses and Mares, three Years old and upwards: Number of Oxen at four Years old and upwards: Number of Cows and Heifers at three Years old and upwards: Number of Goats and Sheep one Year old and upwards: Number of Swine one Year old and upwards: Number of Acres of Pasturage, and the Number of Cows said Pasturage, and the After-feed of the whole Farm, will keep: Number of Acres of Tillage-Land: Number of Bushels of Grain and Corn of all sorts said Tillage-Land will produce one Year with another, in case it was improved for Grain: Number of Barrels of Cyder that can be made upon the Farm one Year with another: Number of Acres of Mowing-Land: Number of Tons of upland Hay: Number of Tons of Fresh Meadow Hay: Number of Acres of Salt-Marsh: Number of Tons of Salt-Hay: A printed Copy of which List, shall be by the Treasurer of the Province sent to the Clerk of each Town and District therein, containing an Account of all Male-Polls of sixteen Years old and upwards, whether at home or abroad, distinguishing such as are exempt from Rates; and of all Rateable Estates, both Real and Personal, lying within, or adjacent to their respective Towns and Districts, and by whom occupied, and what each Person's Real Estate may be worth by the Year taking one Year with another; particularly mentioning Dwelling-Houses and Land, Tan-Houses, Slaughter-Houses, and other Working Houses and Shops, separate from Dwelling-Houses, Still-Houses, Warehouses, Wharves, Grist-mills, Fulling-

List of Rateables.

Printed Copy of the List to be sent by the Province Treasurer, to the Town or District Clerks.



The Governor  
and other  
Persons ex-  
empted.

Fulling-mills, Saw-mills, Iron-Works and Furnaces, and what each of said Estates, may be worth by the Year in the Judgment of said Assessors, without Consideration of Repairs; and of all Indian, Negro, or Molatto Servants for Life, from fourteen to forty-five Years of Age; and the Number of Tons of Vessels of every kind, upwards of ten Tons burthen, to be given in in Carpenters Tonnage, whether at home or abroad, and each Person's whole Stock in Trade, including Factorage or the Value of Commissions on Merchandize, and Money at Interest, which any Person has more than he pays Interest for; and also of all Horses, Oxen, Cows, Goats, Sheep, and Swine, at the respective Ages set in said List; and said Assessors in taking said Valuation, shall distinguish the different Improvements of Land; and return their List in the following Manner; the Number of Acres of Pasture; the Number of Acres of Tillage-Land; the Number of Acres of Salt-Marsh; and the Number of Acres of Fresh and English Mowing-Land; and also what Stock each Pasture is ordinarily capable of feeding; and what Quantity of Produce the said Tillage, Mowing, and Orchard-Land yearly affords, taking one Year with another; excepting that the Governor, the Lieutenant-Governor, President, Fellows, Professors, Tutors and Students of *Harvard College*, settled Ministers, and Grammar School-Masters, with their Families, for their Polls and for their Estates in their own actual Improvement; as also the Estate pertaining to *Harvard-College*, under their own actual Improvement, shall be exempted out of this Act: And said Assessors before they enter on this Work, shall take the following Oath:

Assessors  
Oath.

*YOU A. B. being chosen an Assessor for the Town of B. for the Year One thousand seven hundred and sixty-eight, do swear, that you will faithfully and impartially according to your best Skill and Judgment, do and perform the whole Duty of an Assessor, as directed and enjoined by an Act of this Province, made in the present Year, intitled, An Act for enquiring into the Rateable Estates of this Province, without Favour or Prejudice.*  
So help you GOD.

By whom  
to be adminis-  
tered.

Penalty on  
Assessors for  
refusing to  
take said Oath  
or neglecting  
duty.

Persons to  
give in their  
Lists to the  
Assessors on  
Oath, if re-  
quired.

Which Oath in such Towns or Districts where no Justice of the Peace dwells, shall be administered by the Town or District Clerks, who are hereby impowered and directed to administer the same, on Penalty of *Ten Pounds*: And every Assessor who shall be chosen by any Town or District in the Year One thousand seven hundred and sixty-eight, and accepted such Choice, that shall refuse to take such Oath, shall forfeit and pay the Sum of *Forty Pounds*; or taking the same, shall neglect or refuse to do the Duty required by this Act, or shall any Way act deceitfully therein, shall for each of these Offences forfeit and pay a Fine of *Fifty Pounds*; and every Person not necessarily out of the Province, viz. On and from the tenth Day of *April* next to the twentieth Day of *May* next (in which Cases they shall be doomed by the Assessors as is hereafter expressed) refusing or neglecting to give such Assessor or Assessors in Writing, and on Oath, if required, a true Account of his Rateable Estate and Improvements, agreeable to the true Intent of this Act, shall be doomed by the Assessors accordingly to their best Skill and Judgment, and shall for each Offence forfeit and pay the Sum of *Fifty Pounds*, which Oath if required, shall be in the following Form, viz.

YOU



Valuation of Rateable Estates.

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*YOU C. D. do swear, that the Account now exhibited by you is to the best of your Knowledge and Judgment, a full Account of all your Rateables, agreeable to the List now exhibited to you.*

Form of the Oath.

So help you GOD.

And every Assessor shall be allowed out of the Treasury of his respective Town or District the Sum of *Four Shillings* for every Day he shall be necessarily employed in doing the Duty enjoined by this Act.

Allowance to the Assessors.

*And be it further enacted,* That the Assessors of each Town and District in this Province for the Year One thousand seven hundred and sixty seven, shall by the abovesaid first Day of *June* next, transmit to the Secretary's Office, a true and perfect Copy, on Oath, of the Valuation and State-Bill, by which they made the Taxes in their particular Towns and Districts for that Year, and also a true Copy of the Province Tax made by such List and Valuation, on Penalty that each Assessor neglecting his Duty therein, shall forfeit and pay *Twenty Pounds*.

Who are to transmit Copies on Oath of the Valuation and State Bill.

Penalty for Neglect.

*And be it further enacted,* That if in any of the Towns and Districts aforesaid, it so happens that any of the Assessors for the Year One thousand seven hundred and sixty-seven, be dead or removed, in that Case the remaining Part of said Assessors shall, and are hereby impowered, to act in all Cases touching the Valuation and State-Bill, and Copy of the Province Tax, aforesaid, as fully as if there had been no such Death or Removal.

In case of death the rest of the Assessors to act.

And all Fines and Forfeitures arising by this Act may be recovered by Action of Debt, Presentment or Indictment, at any of his Majesty's Courts within this Province, proper to try the same; and shall be applied one Moiety to him or them that shall sue for the same, and the other Moiety to his Majesty, to and for the Use of this Government.

Fines how to be recovered and applied.

*AND Whereas it may happen, that some rateable Estate by shifting Hands, may be liable to be given in twice to the Assessors, or not given in at all:*

Preamble.

*Be it further enacted,* That every Person in each Town and District within this Province, in giving in to the Assessors a List of his Rateables, shall estimate such rateable Estate, agreeable to this Act, as he is possessed of on the Tenth Day of *April* next.

Rateables to be given in as possessed on the 10th of April.



## C H A P. III.

## An Act in further Addition to the several Acts for the Settlement and Support of Schools and Schoolmasters.

Preamble.

*W*HEREAS it may happen that where Towns or Districts consist of several Precincts, some of such Precincts may be disposed to expend more for the Instruction of Children and Youth in useful Learning, within their own Bounds, than as Parts of such Towns or Districts they are by Law held to do; and no Provision has hitherto been made to enable Precincts to raise Money for that Purpose: And whereas the Encouragement of Learning, tends to the Promotion of Religion and good Morals, and the Establishment of Liberty Civil and Religious:

Towns or Precincts may raise more Money than is by Law required for the Support of Schools.

Assessors required to assess the Money agreed to be raised.

Constables or Collectors required to collect the same;

upon Penalty for Neglect.

Continuance of the Act.

Be it therefore Enacted by the Governor, Council, and House of Representatives, That when and so often as the major Part of the Inhabitants of any Precinct at their annual Meeting legally warned, shall agree on the Building, finishing or Repairing of any School-House, or the defraying any other Charge for the support of Schools and School-masters, and shall also agree on any Sum or Sums of Money for such Purpose or Purposes, the Assessors of such Precinct are hereby empowered and required to assess the same on the Polls and Estates within the said Precinct, and all such Rates or Assessments shall be paid to the Constable or Collector to whom the same shall be committed, with a Warrant from said Assessors, in form as by Law is prescribed for collecting of Town Assessments: And every Constable or Collector to whom any such Rates or Assessments shall be committed, with a Warrant as aforesaid shall Levy, Gather, and Receive the same according to the Direction in the Warrant to him given, and shall account for all such Sums as he shall so receive, and make Payment of the same to the Treasurer of such Precinct, or other Receiver, as by his Warrant he shall be required; and be subject to the Pains and Penalties in case of neglect, as is by Law provided in the several Acts of this Province, respecting the levying and collecting of other Precinct Assessments.

This Act to continue and be in Force until July, One thousand seven hundred and seventy, and no longer.



CHAP. IV.

An Act to prevent Damage being done on *Bound-Brook* Island and *Griffiths*-Islands, within the District of *Wellfleet*, by Cattle, Horse-kind and Sheep.

**W**HEREAS many Persons frequently drive Numbers of neat Cattle, Horse-kind, and Sheep to feed upon the Beaches and Shores on the said Islands of *Bound-Brook* and *Griffiths*-Islands so called, lying in the District of *Wellfleet*, whereby the Ground is much broken and damnified, and the Sands blown on said Islands and Meadows adjoining, to the great Damage not only of the Proprietors of the said Islands in their Property, but also to the said District in general, as it will greatly endanger a great and valuable Tract of Saltmarsh belonging to the Inhabitants of said District; as also in process of Time fill up the *Herring River*; and destroy the Navigation thereof:

Preamble.

Be it therefore enacted by the Governor, Council, and House of Representatives, That from and after the Twenty-fifth Day of *March* next, no Person or Persons shall presume to turn any neat Cattle, Horse-kind, or Sheep on any of the said Beaches, Meadows, or Shores of *Bound-Brook* and *Griffiths*-Islands lying in the District of *Wellfleet*, or on the Meadows, Banks and Beaches from *Truro* Line to the Northward extending Southward to *Great-Island*, and to the Westward to the Fence the said Proprietors of said Islands have let up at their own Cost and Expence, to the Bars near the Dwelling-House of *Barnabas Young*; and so Northerly and Easterly to a Mud-Cove near the Dwelling-House of *Moses Wiley*, at any Time between the First Day of *April* and the last Day of *November* Yearly, during the Continuance of this Act, on Penalty of paying for each Offence *Five Shillings* a Head for Cattle, and for every Horse-kind of one Year old and upwards, and for each Sheep *One Shilling* a Head, that shall be found feeding on said Beaches, Meadows or Shores within the Limits aforesaid; which Penalty shall be recovered by the Selectmen or Treasurer of said District of *Wellfleet*, or any other Person that shall inform or sue for the same; the one Half of the said Forfeiture to him or them that shall inform and sue for the same; the other Half to be to and for the Use of the Poor of said *Wellfleet*.

No Person to turn out Cattle &c. on the Islands from 1st of *April* to last of *November* yearly.

Penalty.

How to be applied.

And be it further enacted, That it shall be lawful for any Owner or Proprietor of the said Meadows or Beaches or any other Person finding any Cattle or Horse-kind feeding or going at large upon the Meadows or Beaches aforesaid, or any of them, to impound the same, giving public Notice thereof in the District of *Wellfleet*, and in the two next adjoining Towns, and shall relieve said Creatures while impounded with suitable Meat and Water, and the Owner thereof appearing shall pay to the Impounder *Two Shillings and six Pence* Damages for each Head of neat Cattle or Horse-kind, and *Four Pence* for each Sheep so impounded, and Costs of impounding them; and if the Owner do not appear within the Space of Six Days, and pay the Damage and Cost occasioned by impounding such Cattle, Horse-kind or Sheep, shall

Cattle found at large may be impounded

Damages and Costs of impounding to be paid, or Creatures may be sold.



386 *Bound-Brook & Griffiths Islands, Tisbury & Chilmark Meadows.*

Overplus Money, how to be paid or distributed.

cause them to be sold at public Vendue, for paying such Damages and Costs arising by such Sale, ( public Notice of the Time and Place of such Sale being given forty-eight Hours before-hand ) and the Overplus, if any there be, to be returned to the Owner of such Cattle or Horse-kind, on Demand, at any Time within twelve Months next after the Sale ; and if no Owner shall appear within the said twelve Months, then one Moiety of the Overplus shall be to the Party impounding, and the other Moiety thereof to the Use of the Poor of the District of *Wellfleet*.

A Pound to be erected, and be Haywards chosen.

*Be it further enacted*, That the Proprietors of the said Islands be empowered to erect a Pound upon either of the said Islands, which they may think proper, to impound such Cattle, Horse-kind or Sheep as may be found feeding on the said Meadows and Beaches, and to chuse one or more Haywards, from Time to Time during the Continuance of this Act, to put in Execution the said Act, agreeable to the true Intent and Meaning thereof.

Continuance of the Act.

This Act to continue and be in Force for the Space of Five Years from the Twenty-fifth Day of *March* next, and to the End of the next Session, and no longer.

## C H A P. V.

An Act to prevent the Destruction of the Salt-Meadows lying in the Towns of *Tisbury* and *Chilmark*.

Preamble.

*WHEREAS* the Salt-Meadows lying in the Towns of *Tisbury* and *Chilmark*, in the County of *Dukes-County*, by Reason of the Ponds overflowing the same, have been greatly damaged, being occasioned in a great Measure by the Proprietors thereof not being able to agree upon the Times when, or the Places where, the said Meadows might be drained : For Remedy whereof for the future,

The Proprietors empowered to make an Opening from Black-Point Pond to the Sea,

at the Expence of the Proprietors of the Meadows.

*Be it enacted by the Governor, Council, and House of Representatives*, That the Proprietors of the Meadows lying and adjoining to the Ponds and Creeks in the Towns of *Tisbury* and *Chilmark* aforesaid ( in which are comprehended all the Meadows from the East End of *Tisbury* great Pond to the West End of the Pond called and known by the Name of *Chilmark-Pond* ) are hereby empowered in the Month of *March* annually to make an Opening into the Sea out of the Pond in *Chilmark*, called and known by the Name of *Black-Point Pond*, the said Pond lying contiguous to the Meadows in *Tisbury* aforesaid, to be continued open until the Tenth Day of *September* then next following, annually, ( and at no other Time, ) at the Expence of the Proprietors of the Meadows aforesaid, in Proportion to their several Rights and Interest in said Meadows.

*And*



Preservation of Salt-Meadows in Tisbury and Chilmark. 387

*And be it further enacted,* That the Proprietors of the Meadows in the Town of *Chilmark* aforesaid, be and are hereby impowered to open the Pond called and known by the Name of *Chilmark-Pond* at any Time from the Tenth Day of *September* to the last Day of *November* annually, during the Continuance of this Act, and at no other Time; and that the Proprietors of the Meadows from the East End of the Creek in said *Chilmark*, called and known by the Name of *Quonsoo-Creek* Westward to the West End of said *Chilmark-Pond*, shall pay their Proportion of the Expences that may arise in opening said *Chilmark-Pond* in Money or Labour at their Discretion.

Proprietors  
impowered to  
open *Chilmark*  
Pond.

*Be it further enacted,* That if any Person or Persons shall presume to make an Opening out of the said Ponds at any other Time or Place, or to stop up any Openings after being so made, contrary to the true Intent and Meaning of this Act, he or they shall forfeit and pay the Sum of *Twenty Pounds*, to be recovered by Action of Debt in any of His Majesty's Courts of Record proper to try the same, one Moiety thereof to be to and for the Use of the Poor of said Town, the other Moiety to be to and for the Use of him or them that shall sue for the same.

No Openings  
to be made  
but at certain  
Times.

*Be it further enacted,* That the major Part of the Proprietors of said Meadows be and hereby are impowered to make Choice of a standing Proprietors-Committee of three meet Persons, and on the Death or Removal of one or more of said Committee, to fill them up by the Choice of other Person or Persons, who also shall have Power to order and regulate the Times of said Openings, as limited by this Act, and also to apportion the Labour in making said Openings among said Proprietors, agreeable to their respective Rights and Interest: And in case of their Neglect or Refusal to perform the same, the said Committee are impowered from Time to Time to assess said delinquent Proprietors, and to appoint and swear a Collector or Collectors for the collecting and paying in the Sums so assessed, to the Committee aforesaid, for the defraying the Expences of said Openings, which Persons so chosen and appointed being sworn to the faithful Performance of their Duty, shall be and hereby are vested with the same Power and Authority for the Purposes aforesaid as other Proprietors Committees, Assessors and Collectors by Law are vested with.

Proprietors  
to choose a  
Committee for  
the Purposes  
abovementio-  
ned,

who are im-  
powered to  
make Assess-  
ments.

Collectors to  
be sworn.

*And be it further enacted,* That *Mathew Maybew*, Esq; is hereby impowered to call a Meeting of said Proprietors for choosing said Committee, at which Meeting the Proprietors aforesaid are likewise impowered to make Choice of a Moderator, who shall have Power to regulate the same (the Votes to be reckoned according to the Interest of each Voter) at which said Meeting the Proprietors aforesaid shall have Power to agree upon some Method for calling Meetings for the future.

*Mathew May-  
bew*, Esq, to  
call a Meeting.

This Act to continue and be in Force for the Space of Three Years from the First Day of *March* One thousand seven hundred and sixty-eight, and no longer.

Continuance  
of the Act.



## C H A P. VI.

An Act for continuing sundry Laws that are near  
expiring.

Preamble.

Act to prevent  
Destruction of  
Salmon.  
ditto Oysters.  
ditto to amend  
an Act to pre-  
vent Destruction  
of Salmon.  
Act in addition  
to two several  
Acts to prevent  
Destruction of  
Salmon,—

**W**HEREAS the several Acts herein after mentioned which are near expiring have been found useful and beneficial, viz. Two Acts made in the fifth Year of his present Majesty's Reign, One intituled, "An Act to prevent the Destruction of Salmon and other Fish in Merrimack River within this Province:" the other intituled, "An Act to prevent the Destruction of Oysters in the several Bays and Rivers hereafter mentioned, within this Province:" One Act made in the Sixth Year of the said Reign, intituled, "An Act for amending of an Act made in the Fifth Year of his present Majesty's Reign, intituled, "An Act to prevent the Destruction of Salmon and other Fish in Merrimack River, within this Province:" One Act made in the Seventh Year of the same Reign, intituled, "An Act in addition to two several Acts to prevent the Destruction of Salmon and other Fish in Merrimack River, within this Province:"

Be it therefore enacted by the Governor, Council, and House of Representatives, That the before mentioned Acts be continued, with all and every Clause, Matter and Thing therein respectively contained, and shall be continued to in Force until the First Day of July One thousand seven hundred and 1st July 1770. seventy, and no longer.

The foregoing Acts were published March 5. 1768.

B O S T O N ; N E W - E N G L A N D ,

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